



Internalization of *Siri'na Pacce* Cultural Values In Accounting Learning at Muhammadiyah Vocational High School 3 Makassar

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Abstract. This study aims to describe the strengthening of character education which is developed through learning based on *Siri'na Pacce* cultural values internalized through accounting learning. The purpose of this study was to describe: (1) teachers' understanding of *Siri'na Pacce* cultural values; (2) the process of internalizing *Siri'na Pacce* cultural values on learning accounting; (3) supporting factors and inhibiting factors in the process of internalization. This study used a qualitative method with an ethnographic research design. The research was conducted at Muhammadiyah Vocational High School 3 Makassar. Data collection techniques using interviews, observation, and documentation. The informants in this study were school principals, vice principals for curriculum, accounting teachers, and students of class XI Accounting. Data analysis in this study used data reduction, data presentation, and data verification. Test the validity of the data using triangulation analysis of sources and methods. The results of the study show that (1) the teacher's understanding of *Siri'na Pacce* cultural values good and interpreted as a value that is closely related to self-esteem which involves solidarity, tenacity, and honesty; (2) the internalization process is applied directly through accounting learning activities which are inserted with character values; (3) Factors supporting the internalization process are related to the awareness and consistency of the teacher in strengthening the character of students, while the inhibiting factors are related to the level of understanding and readiness to accept students.

Keywords: Internalization, character education, *Siri'na Pacce* cultural values, accounting learning

1 Introduction

The phenomenon of globalization has become an issue that has left behind a series of major changes to the structure of social order in the world that have occurred widely and thoroughly. [1] describe the era of globalization as a process that has brought major changes to the fields of economics, politics, technological advances (especially media and communication technology), environmental changes, and culture. Innovations that occur in science and technology support all forms of convenience to get fast and optimal

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access to literacy and information through various media. This encourages an increase in unlimited human social interaction so that cultural relations between nations will also increase, where they influence one another. In the research by [2] the implications of globalization spread to various sectors including culture, the impact that can be felt is the cross-cultural influence that causes different cultural exchanges between countries. [3] states that globalization allows activities to interact with each other and learn about a diverse culture directly. The existence of this cultural contact facilitates the influence of foreign cultural values freely into a country which can disrupt the existence and oppose the local cultural values that have existed before. [4]

Globalization is a big challenge that is present in the world of education. Education is an instrument of social power to develop a system for fostering community members that is relevant to the demands of changing times, therefore education requires learning tools that can produce humans in accordance with global demands [2]. Education is a means of transferring knowledge and technology for students in developing their potential and abilities, so that education can provide influence that is reflected in the character, attitude and behavior of students. The urgency contained in this case is how to shape the character of students in facing globalization while maintaining the culture that has existed before. This was done because according to Mulyana stated that globalization has the potential to erode national identity, therefore it is important to instill values in the world of education [5]

Schools become the basis for the formation of an effective character for students which is developed through learning activities. According to [6], character education is integrated into subjects through values. Strengthening character education in dealing with cultural diversity contained in globalization is through empowering learning based on local wisdom culture, namely by picking local cultural values to be included in education. In [7] explains that education and character development in society have never escaped the influence of cultural values.

Local wisdom is a present solution for developing character education, because basically developing character must be followed by integrating national identity in students. [8] states that culture-based education exists as an effort to foster and develop intelligent human characters and in accordance with the philosophy and moral teachings of the noble values of culture.

Education and culture have a mutually synergistic relationship with each other, where culture influences education and both play an important role in developing values. According to [9], these values are in the form of cultural values, religious teachings, or basic philosophies that are owned and agreed upon by the nation. Culture occurs continuously so that it becomes a habit that is able to have a change impact on a community's socio-cultural environment. Internalizing culture into education is intended as one of the positive motivations so that reason and morals are created that are embedded in students through norms and values that work in harmony in an area, so that values are created as identities. [10]

Empowerment and development carried out through education are expected to be able to maintain cultural preservation. [11] state that through local wisdom culture, various kinds of values and norms can be maintained and preserved, and through this how character education for the nation's children can be built. According to [12], learning

activities based on local culture are carried out as an effort to increase student appreciation of their culture

Learn from the life principles of the Bugis-Makassar people which are very strong and inherent as one of their identities, namely *Siri'na Pacce* philosophy. From the wealth of life values that belong to *Siri'na Pacce* culture regarding moral, social and cultural values makes this philosophy a role model and principle for the people of Makassar. Mattulda stated that *Siri'* is a value system that upholds self-esteem which in principle is the willingness to do good deeds for oneself and for other human beings, which are rooted in values or virtues [13]. While the concept *pace* which is manifested as a sense of solidarity to defend and help others. [5]

Then how about the interpretation of *Siri'na Pacce* values in culture can be represented in everyday life in supporting accounting learning activities. The development of local wisdom culture-based learning in this study refers to how to utilize the values contained in culture to create and strengthen the character of students who are based on local cultural identity through accounting learning activities and carried out with an internalization process.

With this local culture-based learning activity, the process of strengthening student character education can run well. The values contained in the *Siri'na Pacce* culture become an important role in creating characters based on local cultural philosophy in order to maintain culture in the era of globalization. This research is to describe the interpretation of *Siri'na Pacce* cultural values an educational perspective that can be adapted into accounting learning activities and used as a support in shaping the character of students, how is the process of internalizing *Siri'na Pacce* cultural values in learning activities, and supporting factors and inhibiting factors during the internalization process.

2 Research Methods

This type of research method is a qualitative research with an ethnographic design. According to Creswel, qualitative research is research that studies and interprets the meaning of an individual or group that looks at the phenomena of social or human life [14]. Meanwhile, ethnographic design is a design that analyzes, describes or interprets behavior related to the cultural patterns of the local community [15]. This research was conducted at Muhammadiyah Vocational High School 3 Makassar. The informants in this study were school principals, vice principals in the field of curriculum, teachers majoring in accounting, and class XI students majoring in accounting. In this study, researchers used primary data taken directly by researchers at the research site and secondary data in the form of data taken from other sources, for example related scientific journals or articles, and so on.

Data collection techniques using interviews, observation, and documentation. Interviews were conducted with school principals, vice principals for curriculum, accounting majors, and class XI students at VOCATIONAL HIGH SCHOOL Muhammadiyah 3 Makassar. Observation is carried out by being involved in classroom learning activities and school activities, to observe all forms of activity and phenomena related to the

process of internalizing *Siri'na Pacce* cultural values learning accounting. During the research process, researchers also collect documents in the form of syllabus and lesson plan documents as well as documents related to school profiles. Documentation data can be in the form of audio and visual materials such as photos and videos. Documentation is used to complement the data obtained from observations and interviews.

The presence of researchers as parties who plan, collect data, analyze, process, and report the data obtained. Data validity was tested through source triangulation and method triangulation. Data analysis techniques were carried out by data reduction, data presentation, and drawing conclusions.

3 Results and Discussion

3.1 Teacher's Understanding of *Siri'na Pacce* Culture

The understanding to be conveyed in this study is also related to how teachers perceive the formation of students' character to be an urgency in facing the era of globalization. Based on the results of research conducted by researchers at Muhammadiyah Vocational High School 3 Makassar, there is some understanding of the importance of character education for students. Thus the information from the research obtained through the results of interviews with informants. (Table 1).

Table 1. Interview Results Regarding the Importance of Student Character

Informant	Interview Result
Informant 1	It is very important, in my opinion, apart from how they (students) gain knowledge, schools must also be formed character through good habits and the hope is that they can become human beings with character strong and good.
Informant 2	I think it's important, moreover it's included in the 2013 curriculum, yes, there is character education. And when the teachers making RPP must indirectly have a demand for insert character education. Character needs to be built so that they (students) are not only smart lessons but also attitude. The students come from different backgrounds and characters, so from that we need to align what was lacking we fix it and we improve it
Informant 3	It is very important to shape the character of students, they need to be informed and given examples so they have good character.

Based on the results of the researcher's interview with the informant, it was concluded that the importance of forming the character of students through local wisdom culture, character building through local cultural content is a good offer in the midst of this globalization era. This is also a means for students to maintain and preserve their cultural identity so that they still remember where they came from. Adaptive education

makes students need adjustments in dealing with it and requires a character that will later become an identity that will be reflected in the attitude of the participants. educate according to the needs of the times.

The school environment is one of the vessels in the formation of effective character for students in addition to their education with their families at home. According to [16], schools are the main base for character education besides family and society. This was also stated in research [17] which stated that the role of schools as *communities of character* in the formation of the character of students in schools which are developed through a process of learning activities.

Literally the meaning of culture *Siri'na Pacce* it is about self respect and shame related to human dignity. What character values are derived from these meanings which can be used as the basis for implementing internalization. There are various interpretations of the meaning of cultural values *Siri'na Pacce* the. Thus the information from the research obtained through the results of interviews with informants. (Table 2)

Table 2. Interview Results Regarding Siri'na Pacce Cultural Interpretation

Informant	Interview Result
Informant 1	<i>Siri'na Pacce</i> that's our identity as the Bugis tribe, it's like when we already consider anyone like a brother, we will help them to death terms, especially when they are in trouble. Maybe language it's easy to work together to help each other and try to give their best”.
Informant 2	Makassar people are known to be very persistent in any matter, have a very strong will, and never give up. There are also those say honesty.
Informant 3	Oh yes, that is our cultural philosophy, Makassar people. About self respect and help.

From the results of interviews with informants, researchers obtained information that *Siri'na Pacce* culture describe as the identity of the Makassar tribe. Understanding of the meaning of *Siri'na Pacce* culture owned by the principal and teacher is the basis for teaching students about the values contained in *Siri'na Pacce* culture. These values include solidarity, honesty, persistence, and never give up.

Solidarity in this case is mutual cooperation and working together in helping others. They (Makassar people) will feel ashamed if they cannot give or try their best. In line with this research which focuses on educational perspectives, *Siri'na Pacce* culture an educational perspective refers to how the teacher's role is in helping and trying his best to raise awareness of students' learning motivation in order to improve their learning abilities and achievements. When this awareness has been created, the reciprocal relationship that will be obtained from students is that they can also try their best in the process of learning activities, thus the objectives of the learning activities themselves can be achieved. [18] states that the level of student motivation is also associated with the teacher's perception of interaction and involvement with students in such a way that teachers who consider students motivated help these students to increase their grades.

Until there is a representation of *Siri'na Pacce* culture about self-esteem is to what extent and how is the level of success of the teacher and the school working together in

supporting and making the maximum effort in students having the ability to understand learning competence and being motivated to improve student learning achievement, as well as how students achieve success in learning achievement can be used as pride by the students themselves. They realize and understand that solidarity and cooperation are very important in building the character of students. This is reflected in the process of learning activities, where the teachers and the school have given their best. This can be seen from how the teacher prepares the material, teaching materials and also the methods that have been prepared through lesson plans. In addition, the school has also endeavored to provide facilities for learning activities, such as adequate library facilities with the availability of books used as learning support, facilities and infrastructure to support learning activities in class such as laptops and projectors, as well as accounting practicum laboratories that have computer facilities complete.

Meanwhile, the meaning of the value of honesty in *Siri'na Pacce* culture become an important thing needed in the scientific discipline of accounting. The correlation between the value of honesty and accounting can be shown by the cycles or stages in the preparation of financial statements. Presentation of data based on authentic transaction evidence and its systematic and continuous preparation (continuity) starting from recording transaction evidence to the preparation of financial reports, and is based on the principle *accountable* which means that the financial statements are capable of being a transparent source of information and can be accounted for for their authenticity and correctness. This is in line with [19], that in learning accounting, it is highly recommended to instill a non-manipulative (honest) attitude and responsibility. Thus, the attitude and behavior of honesty is needed in every process or stage of preparing financial reports. This is very useful for students majoring in accounting, one of which is when they are compiling financial reports.

With an overview of the value of honesty, in this case the teacher's understanding of honesty is reflected through how to form the honest character of students in every learning activity in the classroom and outside the classroom through the implementation of several rules that have been set by the teacher, such as the prohibition of cheating during exams, in addition That in learning activities in class is reflected through accounting practicum subjects where when students work on practicum worksheets. Habituation of learning activities with a pattern of instilling the value of honesty in students is able to be a good stimulus that they can get starting from school to the sustainable level thereafter, both lectures and the world of work, so that it can have an impact on the formation of honest character in students. Honesty is the fundamental of integrity, referring to the meaning of integrity itself, namely the compatibility between words and deeds. Thus, the representation of *Siri'na Pacce* cultural value regarding honesty is the integrity of students about how honesty can bring them a sense of responsibility for what they do.

Siri'na Pacce culture which is famous for its self-esteem which is related to human dignity and worth is closely related to the meaning of courage. Courage shows the quality of one's self-esteem, where the higher the self-esteem, the greater the courage one has. Based on the results of the interviews that have been conducted, information is obtained that the culture of the Makassar people has an attitude of never giving up, persistence, has a strong will (ambition). These three attitudes require courage. In this case, it can be correlated how to teach students to be persistent and never give up in

achieving learning achievements, which means that they must also be prepared and dare to accept risks for all the processes that must be passed in achieving these goals.

Ambition leads them to have the courage to strive for the best, this is a good thing for students to have ambitions to excel in school. According to [20], the need for achievement is the drive to excel, achieve in relation to a set of standards, struggle for success. However, like the role of teachers as parents for students at school, they have an obligation to provide direction and guidance to students so that they can achieve this ambition in a good way and stay in the corridors of truth.

An understanding of the value of courage in the context of learning activities is reflected in how students are accustomed to having the courage to express opinions when discussing and collaborating and how students are accustomed to having the courage to express opinions when discussing and collaborating. In the results of observations made by researchers, it was found that the role of the teacher provides space and opportunities when learning activities for students so that they have a sense of security and confidence when give their opinion. Thus, there is a representation of *Siri'na Pacce* cultural values. Concerning courage is a brave attitude in this case referring to how students are able to show themselves to defend what they believe is the truth.

But the truth must be in line with norms and regulations and without violating them. Based on the results of observations and supported by the results of interviews conducted by researchers regarding other values that can later support the formation of character in students is through activities that give rise to habitual patterns and become the culture that exists in schools. Such is the information obtained from the results of interviews with informants (Table 3)

Table 3. Interview results regarding values that can shape student

Informant	Interview Result
Informant 1	One of the characters that we form is the character of Islamic students, here every morning before starting activities around at 07.00 WITA we get used to all students doing dhuha prayer together in the field followed by tadarus Al Quran. We also used to give talks at between lessons, giving advice to children
Informant 2	Every morning before starting lessons we required students to carry out Dhuha prayers in congregation and tadarus Al-Qur'an
Informant 3	In terms of lesson activities, providing motivation and also I want to know and ask you (interviewer) how is education in Java, especially during activities learning, I want to exchange inspiration. Is the method there are certain good ones that I can make as examples of teaching, so that children are motivated to learn so that they are smart and understand subject matter.

From the results of the interviews, information was obtained that in supporting courage, students must have the ability and knowledge to be used as a basis for expressing opinions. Based on the results of interviews with informants who stated that one of the expected character indicators of learning activities is students who are smart (intelligent) and can understand the material well. Intelligence will direct students to think more

rationally, objectively, relevant in understanding science. In line with the opinion of David Wechsler who stated that intelligence is the ability to act purposefully, think rationally, and manage the environment effectively. [21]

Instilling the value of intelligence in learning activities is very useful for students to be able to serve as a basis for understanding learning material, solving a problem related to learning material, and expressing opinions on their understanding of a science. A person's intelligence can be used as an identity that reflects their quality. So thus, the form of representation of the value of intelligence in *Siri'na Pacce* culture is intelligence or intelligence as self-esteem that reflects the qualities that exist in students. This understanding is reflected in how the teacher prepares and conveys teaching materials properly, so that the material can easily be understood by students.

The Islamic school background owned by Muhammadiyah 3 Makassar Vocational School is able to encourage the formation of character based on religious values in school activities, and the expected output is that students have spiritual intelligence (SQ). Based on the results of the interviews, information was obtained that one of the activities that can support the formation of Islamic character is getting used to practicing Islamic teachings. Religious values contained in *Siri'na Pacce* culture among others is tawakkal.

Tawakkal literally means surrender, the context in this case is the need to surrender completely to Allah S.W.T for the results of all efforts in the process that has been carried out. [22] states that spiritual intelligence is able to make students whole human beings intellectually, emotionally, spiritually, as well as the ability to interpret worship for every behavior and activity through natural steps and thoughts, to a complete person and with an integralistic mindset and principled 'only because of Allah'. The importance of fostering awareness in students in fostering an attitude of optimism to always believe that there is hope for everything that has been attempted. The value of resignation is able to be a reminder that no matter how good the efforts that have been made, the absolute decision remains with Allah S.W.T. This is useful to prevent the appearance of arrogant or arrogant nature.

Thus, it can be concluded that the representation of values in *Siri'na Pacce* culture are the values of solidarity, honesty, courage, intelligence (intelligence), and resignation. Supported by research [23] which states that there are 4 pillars of life contained in *Siri'na Pacce* culture, namely honesty, intelligence (intelligence), courage, and resignation.

3.2 The Process of Internalizing Siri'na Pacce Cultural Values

Based on the results of the research that has been done, the information obtained through interviews with informants regarding the process of internalization in learning activities (Table 4)

Table 4. Interview Results Regarding the Internalization Process

Informant	Interview Result
Informant 1	In our daily school activities we have set an example and set an example for students. For example, if in school maybe that's how we all teachers and officials

Informant 2	here working together to protect and educate children so they can study well in school. In theory which shows that this is included in the culture (<i>Siri'na Pace</i>) we have not implemented it specifically included in the study plan, but in practice it is not immediately we have implemented.
Informant 3	If the implementation is as usual, it is in accordance with the lesson plan, for the insertion of character values it is practiced directly when teach.
Informant 4	If earlier the older sister (interviewer) said about honesty, Mrs. F applies a test period, does not tolerate children who cheat.

From the results of the interviews above the results of the internalization process of *Siri'na Pacce* cultural values carried out directly during the process of learning activities in class, meaning that in learning activities that are embedded with character values. In this context, it is how to introduce characters that are commonly encountered in everyday life, including as part of cultural values *Siri'na Pacce*. The delivery of learning materials in the implementation of accounting learning activities is still based on syllabus and lesson plan learning tools where the implementation is adjusted to the 2013 curriculum.

However, *Siri'na Pacce* cultural values not written specifically and formally in learning tools, but applied directly in accounting learning activities in class. In research [24] states that the implementation of character education in accounting learning can be done through hidden curriculum by providing knowledge, exemplary, habituation, or culture in the school environment. Thus it can be said the process of internalizing *Siri'na Pacce* cultural values one of the hidden curriculum.

Based on the results of interviews and observations conducted by researchers, the process of internalizing values in *Siri'na Pacce* culture in learning accounting can be explained as follows:

Solidarity. The application of the value of solidarity in the internalization process in learning activities is taught through group discussion methods. Use of variations the group discussion method carried out by the teacher in learning activities is expected to be able to bring out the learning motivation of students. Things that can be learned in group discussions include students being taught how to collaborate in solving a problem simultaneously, how to respect differences of opinion so that empathy arises, and armed with this, it is expected to form solidarity values in students. Thus internalizing the value of solidarity in accounting learning activities is in line with the core competencies contained in the learning syllabus where students can demonstrate collaborative skills. Likewise conformity with one aspect of the attitude to be achieved from accounting learning objectives, namely how students have social skills through collaboration.

Honesty. The introduction of the value of honesty in the internalization process can be seen when students are accustomed to behaving honestly when carrying out exams or tests. Based on the interviews conducted, information was obtained that accounting teachers were used to applying the rules against cheating during exams or tests. Their response to these rules is to accept them well and comply with these rules. By getting used to applying honest behavior during exams or tests, students will consider these habits well to be used as principles in life. This is also in accordance with one aspect of the attitude to be achieved from the learning objectives of accounting, namely how students show honest character behavior .

Courage. Providing stimulation of the value of courage to students, one of which is how to build their confidence in the capacity of the abilities they have. Based on the results of observations made by researchers, still using the discussion method in learning activities in class, through the discussion process teaches students to create good communication. Students are trained to get used to how they communicate in conveying their opinions or arguments well. The teacher provides space through a question and answer session, in this activity the teacher conditions the atmosphere so that the question and answer discussion process can run well, the teacher gives directions on how to convey opinions based on a truth to find a point of mutual agreement. Thus students have a confident attitude until finally they have the courage to express their opinions.

Intellect (Intelligence). The use of a variety of learning methods is used as an effort to increase student motivation and interest in learning. Students' learning motivation greatly influences the learning activities themselves, where if students have learning motivation, then they will be serious about having a deep understanding of these subjects [25]. Based on the results of observations made by researchers during teaching practice it was found that one of the impacts of using a variety of methods in learning activities had an influence on students' abilities to understand the subject matter, their enthusiasm in participating in learning activities was very good and they more easily understood the subject matter taught. being taught. This is also supported by the results of interviews conducted by researchers with accounting teachers stating that it is necessary to use learning methods which are expected to be able to provide motivation and interest in learning towards students which will have an impact on increasing their learning achievement.

Trust. The process of internalizing religious values can be seen when students are accustomed by the school to carry out dhuha prayers in congregation as well as joint prayers followed by Al-Quran reading activities before starting learning activities in class. Through this activity, students are expected to be able to follow the learning process well and can make blessing one of the practices of worship and the responsibility of students to Allah S.W.T. In the implementation of students obey and carry out these activities.

Based on the analysis that has been carried out on the process of internalizing *Siri'na Pacce* cultural values, obtained a comprehensive conclusion that broadly *Siri'na Pacce*

cultural values a representation of integrity. Refer to research [26] the definition of integrity according to the big dictionary has meaning related with the quality of honesty and have strong moral principles. .According to Duggar [26] which states that individually, integrity is a unity of individual character, which includes consistent behavior to considerate, compassionate, transparent, honest, and appropriate. *Siri'na Pacce* cultural values itself has values that are closely related to moral and social values which are represented through the principles of honesty, courage, intelligence, and solidarity which have similarities with the values of integrity.

3.3 Supporting Factors and Inhibiting Factors in the Internalization Process

Based on the results of the research conducted by the researcher, the information obtained from the research results was obtained through interviews with informants (Table 5).

Table 5. Interview Results Related to Internalization Supporting Factors

Informant	Interview Result
Informant 1	We as teachers and anyone involved here must have awareness and a strong will to create good character for students. Deep actually form an important character needed it commitment and discipline.
Informant 2	What supports this is our collaboration between teachers and schools in disciplining children.

The process of running internalization is influenced by what are the supporting factors and inhibiting factors in its implementation. Based on the results of the interviews and observations conducted, the researchers concluded that one of the things that support success in the internalization process lies in the teacher's awareness of the importance of forming the character of students who are characterized by local cultural wisdom. The role of cooperation between the school and teachers in the success of instilling *Siri'na Pacce* cultural values be things that can facilitate the implementation of the internalization process.

In the researcher's interview with informant 1, it was stated that the things that support what is needed in forming a student's character are commitment and discipline. This can be seen how the consistency of the teacher in providing examples for students. This means that it is a homework that is quite important for teachers in providing more understanding and examples to students. Then for the results the thing that becomes a supporter is how the level of students' understanding of *Siri'na Pacce* cultural values itself.

As for the inhibiting factors during the internalization process, information on research results was obtained through interviews with informants as follows: (Table 6)

Table 6. Interview Results Regarding Internalization Inhibiting Factors

Informant	Interview Result
Informant 3	Yes, later it depends on how students understand or not the values being taught when practicing them.
Informant 5	Maybe it is taught but I don't know if it is included in that culture (<i>Siri'na Pacce</i>).

From the results of the interviews above, most of the students did not fully understand these cultural values. The level of their understanding of the values contained in the *Siri'na Pacce* culture still low. Based on the results of interviews conducted with informants 5, they only know in terms but do not understand that the character values that they often encounter around them are part of the values contained in *Siri'na Pacce* culture. Cultural context *Siri'na Pacce* here is not only interpreted in terms of cultural meaning

Of course, but how can character values that are commonly found such as honesty, courage, solidarity be understood that these values are part of *Siri'na Pacce* cultural values. This will turn into an inhibiting factor if the school and teachers continue to let it happen.

Another inhibiting factor that is present in the process of internalizing *Siri'na Pacce* cultural values is the readiness of students which can be seen from the motivation and interest in learning in accepting these values to then become part of their own character. In a study by [27] stated that what can be a strength in dealing with the problems of developing local wisdom-based learning is optimizing students' learning motivation. In the interview with informant 2 it was also stated that the condition of the readiness of students was the main thing. In reality, he said that class X students still needed a lot of adjustments in terms of character building.

Thus it can be concluded that in the process of forming the character of students through local culture-based learning at Muhammadiyah 3 Makassar Vocational School, it still requires maximum effort and effort to be applied to students, considering that the school and teachers already have a good form of awareness of the formation of participant character educate.

4 Conclusion

Based on the results of the research that has been done, it can be concluded that the level of understanding possessed by the principal and teachers at Muhammadiyah Vocational School 3 Makassar of *Siri'na Pacce* cultural values is good, this is reflected in how the principal and teacher try to shape the character of students through the school rules and habits that they have set in learning activities in the classroom and outside the classroom. Principals and teachers understand that *Siri'na Pacce* cultural values. It is important to instill in students related to the formation of their character which reflects cultural values in facing the era of globalization, because it is in *Siri'na Pacce* cultural values contains values related to religious, customary, cultural, moral, and social values. These values are the values of solidarity, honesty, courage, intelligence, and resignation. The internalization of *Siri'na Pacce* cultural values carried out directly through learning activities in class and learning based on local wisdom included in hidden curriculum namely by providing knowledge, exemplary, habituation, or acculturation in the school environment. Factors supporting the internalization process lie in the awareness of the school and teachers in the importance of shaping the character of students and consistency in the form of teacher commitment and discipline in teaching *Siri'na*

Pacce cultural values. While the inhibiting factor in the internalization process is at the level of understanding and readiness to accept students' *Siri'na Pacce* cultural values.

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